service-sector employee usually has no guarantee of, or legal right to, a tip. Instead, the amount of a tip usually depends on how well an employee satisfies a client. Since the amount of taxes one pays increases along with the size of tip, taxing tips punishes workers for doing a superior job!

Many service-sector employers are young people trying to make money to pay for their education, or single parents struggling to provide for their children. Oftentimes, these workers work two jobs in hopes of making a better life for themselves and their families. The Tax Free Tips Act gives these hard-working Americans an immediate pay raise. People may use this pay raise to devote more resources to their children's, or their own, education, or to save for a home, retirement, or to start their own businesses.

Helping Americans improve themselves by reducing their taxes will make our country stronger. I, therefore, hope all my colleagues will join me in cosponsoring the Tax Free Tips Act.

RECOGNIZING THE SERVICE OF 65THTHE BORINQUENEERS

INFANTRY

SPEECH OF

HON. JOE BACA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Tuesday, September 18, 2007

Mr. BACA. Mr. Speaker, I ask for unanimous consent to revise and extend my remarks. I rise in support of H. Res. 443, which recognizes the service of the 65th Infantry Borinqueneers during the Korean War and the continued service of Puerto Ricans in the Armed Services.

The Korean War was fought with the sweat and tears of many Americans.

The 65th Infantry Regiment was the only Hispanic-segregated unit in United States military history. Mandated by Congress, the unit was compromised by a majority of Puerto Ricans.

These honorable soldiers fought at the front of the Korean lines like any other American soldiers. The unit received a Presidential Unit Citation, a Meritorious Unit Commendation, and two Republic of Korea Unit Citations.

In addition, we continue to be fortunate enough to count on the service of Puerto Ricans today.

This July, Captain Maria Ortiz, a Puerto Rican, was killed by a mortar attack in the Green Zone in Baghdad. She was the first army nurse to be killed in combat since the Vietnam War.

Today I stand proud with my colleagues and thank our Puerto Rican soldiers who have fought and will continue to fight so bravely for the great democracy that we enjoy. As a fellow Vietnam-era veteran, I salute you.

I urge my colleagues to support and pass H. Res. 443 and recognize the great work of our Puerto Rican soldiers.